

SHPONEWS

Michigan Department of State
Candice S. Miller, Secretary of State

An Update from the State Historic Preservation Office

HISTORIC PRESERVATION

MICHIGAN'S Historic Preservation Tax Incentives



Michigan Historical Center Michigan Department of State

HISTORIC PRESERVATION Tax Incentives Update

Historic preservation tax incentives promote the maintenance and rehabilitation of Michigan's historic resources. The SHPO's newest brochure, Michigan's Historic Preservation Tax Incentives, provides an introduction to the federal tax credit program, and gives details regarding the state tax credit program. The brochure includes an explanation of the state application process and describes the eligibility criteria. Also included are the Secretary of the Interior's Standards for Rehabilitation which serve as guidelines to preserve significant historic materials and features of a resource in the process of rehabilitation.

As a result of 1999 changes to the state tax law, both programs now allow for the credit to be passed through to a partner's, member's, or shareholder's tax liability. To allow for the pass through of the state tax credit, the assignment of the credit is completed on a form prescribed by the Department of Treasury and is included with the applicant's tax return. Other changes to the law include a clarification on project timing and when the credit can be claimed. Both programs allow projects to be completed over a period of up to five years. Federal credits are claimed in the year that the project is placed in service, and the state credits are claimed the year that the Part 3 of the tax credit application is certified.

In order to publicize and promote the tax credits, we have been visiting communities throughout the state. Our workshops educate property owners about the tax incentive programs and encourage their use for the rehabilitation of historic resources. To request a copy of the tax credit brochure, or to discuss the tax credit programs or the possibility of hosting a tax credit workshop, please contact the State Historic Preservation Office at 517/373-1631.

Bryan Lijewski, Architectural Coordinator

SHPO AND HUD SIGN AGREEMENT

The SHPO and the U.S Department of Housing and Urban Development (HUD) have formalized their successful working relationship with a memorandum, concluded in November 1999, between the SHPO and HUD. The memorandum is intended to facilitate the Section 106 review process as it relates to projects funded whole, or in part, with HUD funds. The memorandum explains the responsibilities of the federally-delegated officials and organizations and provides guidelines for consultation with the SHPO.

Martha MacFarlane and Elizabeth Szufnar have been actively educating officials and organizations on the memorandum and the general role of the SHPO in the Section 106 review process. They spoke before Michigan Economic Development Corporation (MEDC) and Michigan State Housing Development Authority (MSHDA) staff members in two January meetings. Attending the MSHDA Region 1 and Region 3 winter workshops, their

audience included housing rehabilitation specialists and community development coordinators. In May, Martha, Elizabeth, and Robb McKay were panelists at the annual Michigan Affordable Housing Conference. These activities will continue as the SHPO and HUD continue to work to improve the Section 106 review process.

The SHPO and HUD are also exploring options to enable HUD and its grantees to carry out their Section 106 responsibilities more effectively. One such option includes the implementation of programmatic agreements to enable compliance with Section 106 at the local level. A programmatic agreement would allow a local community to complete the Section 106 review "in-house." The SHPO is currently working with several communities in an attempt to establish programmatic agreements.

Elizabeth A. Szufnar, Environmental Review Assistant

For more information on any SHPO News item, contact the SHPO by phone at 517/373-1630, by e-mail at preservation@sosmail.state.mi.us, or visit our web site at www.sos.state.mi.us/history/preserve/preserve.html.

LOW LAKE LEVELS REVEAL WAR OF 1812 MILITARY ROAD

The low water levels on the Great Lakes have exposed numerous beached shipwrecks. We expected this. But now these same low levels have exposed the corduroy log foundation of the "River Road," a road built largely by southeastern Michigan militiamen in June and July 1812, just before the outbreak of "America's Second War of Independence," to allow rapid military communication between the Maumee /Toledo area of northern Ohio and Detroit. Massive logs laid for more than 2/10 of a mile in the marshland near the mouth of the Huron River on what is now the Wayne-Monroe county line provided the solid foundation along which General William Hull's army marched to Detroit.



The logs jut from the west side of the base of the embankment that today carries West Jefferson, the modern successor to the River Road, some of them three to four feet above the current water level, others still below the water. Considering their elevation, the logs were probably laid down at a time when water levels in the lakes were as low or lower than they are today. Unfortunately, given the size of the logs, the broad area they cover, and their exposed position, they will probably decay significantly over the next several years.

The logs at the crossing of the Huron represent a rare, unique survival from a critical moment in American history, a time when we were perilously close to being reabsorbed into the British Empire. Southeastern Michigan was the front line for confrontation with British forces just across the river and less than a year after the road was built, "Remember the Raisin!" would become the battle cry of soldiers and civilians on the frontier memorializing the most significant battle to ever take place on Michigan soil. The road's role in the war, its age and the survival of the logs make this one of the most important transportation-related sites ever discovered in Michigan.

John R. Halsey, State Archaeologist

PRESERVATION GRANTS AWARDED

During 2000, the SHPO will award twenty-six grants through the Historic Preservation Fund Program and the Michigan Lighthouse Assistance Program.

The SHPO's Historic Preservation Fund (HPF) grants will be awarded to two Certified Local Governments (CLGs) in West Michigan. The city of Allegan will receive \$9,000 for the development of a historic preservation web site, which will increase the public's knowledge of the city's historic resources and the benefits of preservation. The website will also provide information to residents on how to comply with their local historic district ordinance. The city of Holland will receive \$55,000 for roofing on the Isaac Cappon House, home to the city's first mayor. In addition, the SHPO is providing \$500 HPF travel scholarships for fourteen CLG

In addition, the SHPO is providing \$500 HPF travel scholarships for fourteen CLG commissioners and staff to attend the National Alliance of Preservation Commissions conference in Pittsburgh, Pennsylvania.

The Michigan Lighthouse Assistance Program was established last year with funding approved by the Michigan legislature. Ten lighthouses will share \$110,000 in grants. The lighthouses, which are listed in the National Register of Historic Places, include:Beaver Head Light Station, Charlevoix County; DeTour Reef Light Station in Lake Huron, Chippewa County; Eagle Harbor Light Station, Keweenaw County; Huron Island Light Station in Lake Superior, Marquette County; Old Mackinac Point Light Station, Cheboygan County; Ontonagon Light Station, Ontonagon County; Port Austin Reef Light Station, Huron County; Sand Point Light Station, Delta County; Seul Choix Pointe Light Station, Schoolcraft County; White River Light Station, Muskegon County.

Projects include exterior and interior painting (Seul Choix Pointe Light) and replacing davits (cranes) to permit better access to the off-shore light station (DeTour Reef) in Lake Huron. Other grants will be used to prepare historic structures reports to guide restoration of the Huron Island, Beaver Head and Old Mackinac Point light stations.

The Lighthouse Assistance grants are the latest effort by the SHPO to preserve Michigan's lighthouses. In 1998 the SHPO joined forces with the Michigan Historic Preservation Network to establish the Michigan Lighthouse Project, a coalition of private, state and federal organizations committed to preserving Michigan's lighthouses.

Lisa Scahill, Lighthouse Grants Coordinator and Laura Rose Ashlee, Historic Preservation Coordinator

This publication has been financed in part with federal funds from the National Park Service, U.S. Department of the Interior. However, the contents and opinions do not necessarily reflect the views or policies of the Department of the Interior. This program receives federal financial assistance for identification and protection of historic properties. Under Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, and the Age Discrimination Act of 1975, as amended, the U.S. Department of Interior prohibits discrimination on the basis of race, color, national origin, or disability or age in its federally assisted programs. If you believe you have been discriminated against in any program, activity, or facility as described above, or if you desire further information, please write to: Office for Equal Opportunity, National Park Service, 1849 C Street, N.W., Washington, DC 20240.

GOODBYE TO OUR FRIEND AND COLLEAGUE

The State Historic Preservation
Office lost a valuable friend and
colleague on April 4 when Ann
Webster died unexpectedly at age
55. A native of Indiana, Ann
joined the Budget Division of the
Michigan Department of State in
1978. Her responsibilities were
many and varied. She managed
the Historic Preservation Fund
grant that the SHPO receives from
the National Park Service as well as
the SHPO's Lighthouse Assistance
Grants Program.

Ann was an avid conservationist. She planted beautiful gardens and shared her perennials with many who admired her "green thumb." An interest in history and historic preservation were not prerequisites for her job, but Ann was a kindred spirit. Because of her commitment to the state historic preservation program, she went above and beyond what was required. Forever a Hoosier at heart, she adopted Michigan as her second home, knew much about its history, and assisted communities in preserving that history.

Ann's consummate professionalism will certainly be missed, but it is her kindness, her sense of humor, her generosity and her laugh that we miss the most.

Laura Rose Ashlee, Historic Preservation Coordinator

The Beautiful-Bountiful-Michigan tile, created in 1984 for the YES! Michigan campaign, is featured with permission from Pewabic Pottery of Detroit. Mary Chase Perry Stratton and Horace J. Caulkins founded Pewabic Pottery, known for its iridescent glazes and architectural tile work found in buildings throughout the United States. Pewabic Pottery is a National Historic Landmark. Rendering by Patrick Reed.